OFFICE OF THE ATTORNEY GENERAL OF TEXAS AUSTIN

GERALD C. MANN ATTORNEY GENERAL

> Monorable C. W. Talbot County Attorney Bastrop, Texas

Dear Sir:

Re: Additional license fee of commercial vehicle should be paid in county of owner's residence.

This will acknowledge receipt of your letter of May 31, 1941, in which you submit for an opinion of this department, the question:

"Where a commercial motor vehicle has been registered and licensed in the County of owner's residence, may said owner pay additional weight fee for raising load limit, in County other than his residence; said vehicle then and there being stationed and operated in a county other than that of said owner's residence?"

You advise that a common carrier, a corporation, having its principal office in Travis County, Texas, has heretofore registered its trucks in Travis County but that at present such corporation has certain equipment which is now being operated over the roads of Bastrop County. You state that some of such equipment is stationed in and is operated in Bastrop County, Texas.

For the purpose of this opinion, we assume that the control and management of such equipment remains in the hands of the corporation in Travis County, Texas.

That part of Article 5675a-2 of the Revised Civil Statutes of Texas, pertinent to the question before us, reads:

"Every owner of a motor vehicle, trailer or semi-trailer used or to be used upon the

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public highways of this State, and each chauffour, shall apply each year to the State Highway Department through the County Tax Collector of the county in which he resides for the registration of each such vehicle owned or controlled by him, or for a chauffeur's license, for the ensuing or current calendar year or unexpired portion thereof * * *.

Construing such statute, we held in our opinion No. 0-1950 that a corporation should register its equipment in the county of its residence. Our opinion No. 0-1023 construed the residence" to be synonymous with domicile. The domicile of a corporation is the place of its principal office.

The corporation involved in your inquiry, having heretofore paid license fees on the equipment involved to the Tax Collector of Travis County, Texas, has established the ownership and control of such equipment as being in the corporation. Having so established ownership in the corporation, and the owner residing in Travis County, Texas, we believe that the additional filing fees should be paid in Travis County, Texas, and you are so advised.

Yours very truly

ATTORNEY GENERAL OF TEXAS

ATTORNEY GENERAL

APPROVED JUH 14, 1941

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